Docket No.: 19036/41347

(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:

Ken Iwayama et al.

Application No.: 10/542,998

Confirmation No.: 7862

Filed: December 19, 2005

Art Unit: 2837

For: Mounting Device for Ceiling Embedded Speaker

System

Examiner: F. M. Phillips

AMENDMENT IN RESPONSE TO NON-FINAL OFFICE ACTION

MS Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

INTRODUCTORY COMMENTS

In response to the Office Action dated September 14, 2007, please amend the above-identified U.S. patent application as follows:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 7 of this paper.